

# Victoria Lowe, CPA

## **PROFESSIONAL EXPERIENCE:**

**CohnReznick, LLP, New York, NY**

January 2020 - Present

*Assurance Manager (September 2023 –Present)*

*Senior Assurance Associate (July 2020 – August 2023)*

*Experienced Assurance Associate (January 2020 – June 2020)*

**CBIZ MHM, LLC, New York, NY**

October 2017 – January 2020

*Senior Assurance Associate (August 2019 –January 2020)*

*Assurance Associate II (August 2018 – August 2019)*

*Assurance Associate (October 2017 – August 2018)*

- Responsible for managing and performing all aspects of the audit engagement for several privately-owned and private-equity owned companies with annual revenue ranging from \$20 million - \$150 million for several different industries such as: consumer goods wholesale/retail/e-commerce (apparel, accessories, furniture, household decor and bedding, etc.), manufacturing and distribution, technology as well as nonprofit organizations and employee benefit plans
- Preparation of financial statements including balance sheet, statement of income, cash flow, changes in stockholders' equity and footnotes in accordance with US GAAP
- Investigated and documented any significant year over year variances for income statement accounts and balance sheet accounts to understand the reasons for increases/decreases in account balances and the related effects on other disclosures
- Assisted companies with making year-end close entries, balance sheet reconciliations, developing schedules to support various balance sheet accounts (including ASC 842) and developing methodologies for significant estimates
- Assisted in preparing the assessment of the impact that adopting ASC 606, Revenue from Contracts with Customers, will have on the financial statements of clients in accordance with US GAAP
- Performed analytical and substantive testing on all balance sheet line items including cash, accounts receivable, accounts payable, inventory, fixed and intangible assets, debt, and revenue
- Formulated detailed audit procedures for newly acquired clients that included well established companies as well as start-ups
- Performed risk assessment procedures, planning to identify issues early, reviewed and completed all audit work papers
- Assisted in preparation of formal memos related to going concern, intangible impairment and implementation of ASC Topic 606 revenue
- Reviewed debt agreements to identify significant terms and verified compliance of non-financial and financial covenants by calculating relevant ratios
- Performed annual inventory observations and cycle counts for clients while documenting findings and the warehouse's internal procedures.
- Worked along-side the client's senior executives to perform walk-throughs of their internal controls
- Lead a team of 1-4 staff members on audits and reviewed work papers while providing guidance and constructive feedback
- Mentored 2 staff members to transfer the existing knowledge, skills and experience to newer members of the audit department
- Coordinated with manager, partner and specialists to ensure proper audit procedures are followed and completed timely and accurately
- Proactively worked on building relationships with clients, and communicated effectively with them, in an ongoing effort to deliver superior client service.

## **EDUCATION:**

**Stony Brook University**

Masters of Science – Accounting – May 2017

Bachelor of Science – Business Management with Honors and Economics – May 2016

Minor in Accounting, Specialization in International Business

Summa Cum Laude Honors

**SKILLS AND QUALIFICATIONS:**

CPA licensed since January 2019

CCH ProSystem fx Engagement, CaseWare IDEA, TeamMate Analytics, Checkpoint Tools for PPC, Microsoft Excel Suite (Excel, Word, Outlook, PowerPoint), and Adobe Acrobat.